



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, FRIDAY, OCTOBER 11, 2019 (ASVINA 19, 1941 SAKA)

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

Bhupindra Road, Patiala, Punjab

ORDER

The 10th October, 2019

No. GST-I/2019/4.- In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), I, on the recommendations of the Council, hereby specify that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.-** Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

Sd/-

VIVEK PRATAP SINGH,
COMMISSIONER OF STATE TAX.

1879/10-2019/Pb. Govt. Press, S.A.S. Nagar

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
Bhupindra Road, Patiala, Punjab

ORDER

The 10th October, 2019

No. GST-I/2019/5.-In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), I, on the recommendations of the Council, hereby extend the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Punjab Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2019 to March, 2020 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

Sd/-

VIVEK PRATAP SINGH,
COMMISSIONER OF STATE TAX.